

Maryland Department of Planning
MARYLAND HISTORICAL TRUST
MARYLAND SUSTAINABLE COMMUNITIES REHABILITATION TAX
CREDIT APPLICATION

HOMEOWNER APPLICATION

Instructions

This application is to be used for single-family, owner-occupied residential projects and single-family, owner-occupied residential properties that also contain a portion of income-producing square-footage. The application is to be filled out in accordance with State Finance and Procurement Article, Section 5A-303 of the Annotated Code of Maryland, the regulations set forth in Code of Maryland Regulations Title .05, Subtitle .08, Chapter .08, and the instructions given below. The Maryland Historical Trust's approval of applications and amendments to applications is conveyed only in writing by duly authorized officials of the Maryland Historical Trust. The decision by the Maryland Historical Trust with respect to certification is made on the basis of the descriptions in this application form. In the event of any discrepancy between the application form and other, supplementary material submitted with it (such as architectural plans, photographs, drawings, and specifications), the application form shall take precedence. Originals or copies of photographs, architectural plans, drawings, and other materials submitted with this application become the property of the Maryland Historical Trust (MHT) and may be reproduced by it without permission.

Please read the following instructions carefully before filling out the application. Please type or print clearly. Illegible applications will be returned to the applicant. In cases where adequate documentation is not provided, review and evaluation cannot be completed, and will result in denial of the requested certification.

HISTORIC PRESERVATION CERTIFICATIONS

State income tax credits are available for qualified projects that are determined by the Director of the Maryland Historical Trust to be certified rehabilitations of certified historic structures.

A homeowner **certified historic structure** is a structure that:

- Is listed individually in the National Register of Historic Places, or;
- is certified by the Director of MHT as contributing to the significance of a National Register district, or;
- is designated as a historic property under local law AND determined by the Director of MHT to be eligible for listing in the National Register, or;
- is located in a historic district designated under local law and determined by the Director of MHT to be eligible for listing on the National Register, AND is certified by the Director of MHT as contributing to the significance of the district.

A homeowner **certified rehabilitation** is a rehabilitation of a certified historic structure for which capital expenditures:

- Are made within a 24-month period (selected by the property owner) that ends in the owner's taxable year in which the rehabilitation is completed;
- Exceed \$5,000, not including expenditures that are funded, financed, or otherwise reimbursed by State or local grants, grants made from tax-exempt Maryland State or local bond proceeds, Maryland tax credits other than tax credits under this program, or other Maryland State or local financial assistance other than a loan at the interest rate then current on State general obligation bonds;
- Comply with a plan of proposed rehabilitation (Part 2 application) that the Director of MHT has approved; and

- Conform with the Secretary of the Interior's Standards for Rehabilitation, as applicable to the Program.

(Note that the applicant [property owner(s)] and/or its agents are responsible for complying with all federal, state, and local laws applicable to the project. This responsibility may include, but is not limited to, compliance with local zoning, building, and life safety codes, review by local historic preservation commissions, and compliance with applicable federal, state, and local licensing, permitting, and environmental requirements.)

To qualify for the tax credit or refund under the program, property owners must complete the appropriate part or parts of the Sustainable Communities Rehabilitation Tax Credit Application and the Homeowner Tax Credit Application Checklist.

Part 1 and Part 2 Applications may be submitted at any time during the year and may be sent separately or together. If Parts 1 and 2 are sent separately, Part 1 *must* be submitted prior to Part 2. Simultaneous submission of Parts 1 and 2, however, will permit a more expeditious review. Part 2 will not be processed until an adequately documented Part 1 is submitted and the structure is certified as a historic structure, unless the property is already individually listed in the National Register of Historic Places. Notice of certification or denial will be made by the Maryland Historical Trust to the applicant in writing. A copy of each notification is provided to the Comptroller of Maryland.

Filling out the application. This application may be filled out on your computer if you choose the MS Word Document. From the "Homeowner Application" section of the tax credit webpage, click on "Homeowner Tax Credit Application." Save the Application to your computer. The Application may now be filled out on screen. Use the Tab button to move between fields. Some fields, such as those for "County," will have drop-down menus. Some fields will also have help text. This can be accessed by pressing the F1 key and/or looking at the status bar when the field is selected. If your computer's operating system does not support MS Word, you may download the Adobe PDF file and fill out the application by hand. Applications may not be submitted by e-mail. They must be mailed. Original signatures and photographs are required.

PART 1 - EVALUATION OF SIGNIFICANCE

The Part 1 Application (determination that a structure is a "certified historic structure" for purposes of the rehabilitation tax credit program) is used for the following purposes:

- to request certification that a structure contributes to the significance of a National Register listed historic district, or of a locally designated historic district determined by the Director of MHT to be eligible for listing in the National Register; or
- to request certification that a structure that has been individually designated under local law is eligible for listing in the National Register; or
- to request preliminary certification of a structure pending national or local designation (proof of final designation must be provided with submission of the Part 3 application).

Owners of houses individually listed in the National Register of Historic Places need not complete Part 1. For verification of National Register listing, see <http://mht.maryland.gov>.

In order to determine if a structure contributes to the significance of a district, the Director will apply the Secretary of the Interior's Standards for Evaluating Significance within Registered Historic Districts (36 CFR § 67.5):

- A structure contributing to the historic significance of a district is one which, by location, design, setting, materials, workmanship, feeling, and association, adds to the district's sense of time and place and historical development.
- A structure not contributing to the historic significance of a district is one which does not add to the district's sense of time and place and historical development; or one where the location, design, setting, materials, workmanship, feeling, or association have been so altered or have so deteriorated that the overall integrity of the property has been irretrievably lost.
- Ordinarily, a structure that has been built within the past 50 years may not be considered to contribute to the significance of a district, unless a strong justification concerning its historical or architectural merit is given or the historical

attributes of the district are considered to be less than 50 years old.

Based upon documentation provided as part of the Part 1 Application, the Director may issue a certification of non-significance. Certification of non-significance is a judgment that a structure does not contribute to the significance of a National Register or local district, or to a complex of structures individually listed in the National Register or under local law, and is not eligible to receive rehabilitation tax credits under the program.

Any substantial damage, alteration, or change to a property that occurs after issuance of a certification of significance and prior to certification of a completed rehabilitation must be reported promptly by the owner(s) to the Maryland Historical Trust. Part 1 certifications expire 5 years from the date of certification. Part 1 certifications must be submitted for subsequent rehabilitations of the same structure.

COMPLETING PART 1

1. Name of property. Generally this is the street address. When a structure is known by a historic name or is called by its historic name in the district documentation, include that name also (but not "The Smith Residence"). Provide a complete address, including street, city, county, and zip code for the property under consideration. Give the State Legislative District in which the property is located. (See www.mdelect.net/electedofficials for a list of legislative districts in Maryland.) Check the box (or boxes) that applies to the appropriate designation type for the property:

- Located within a National Register historic district.
- National Register individually designated property.
- Located within a locally designated historic district. A copy of the local historic district documentation, including certification of the designation and a map, must accompany this request.
- Individually designated local landmark. A copy of the official designation notification letter from the local government and supporting documentation justifying the designation must accompany this request along with the Part 1 Application.

- Pending National Register or local designation, for either a district or an individual landmark. Check this box if the structure or district has not yet been, but is in the process of being, designated. Documentation similar to that provided for currently designated structures must accompany this request.

NOTE: *Properties located in historic districts must be determined to be contributing resources and within the Period of Significance for the historic district by MHT.*

*All locally designated individual properties and historic districts **must** be approved by the Director of MHT as meeting National Register criteria for listing on the National Register of Historic Places in order to satisfy Part 1 certification as a "certified historic structure".*

If the building is located within a National Register or local historic district, provide the name of the district. Check the corresponding box if MHT holds an easement on the property.

2. Nature of request. Check the box appropriate for your certification request.

3. Project contact. Provide the name, address, daytime telephone number, and e-mail address of the applicant or the applicant's representative to whom inquiries should be made. This is the contact to which all correspondence, including certification notifications, will be sent.

APPLICATIONS SUBMITTED WITHOUT ORIGINAL SIGNATURES WILL BE CONSIDERED INCOMPLETE AND WILL BE RETURNED TO THE APPLICANT WITHOUT REVIEW.

4. Owner(s). Provide the owner's name, Social Security Number, address, telephone, and e-mail address. Sign and date the application.

APPLICATIONS SUBMITTED WITHOUT ORIGINAL SIGNATURES WILL BE CONSIDERED INCOMPLETE AND WILL BE RETURNED TO APPLICANT WITHOUT REVIEW.

On the reverse side of the form, give the names, addresses, and Social Security Numbers of all additional owners.

5. Description of physical appearance. Provide information about the major features of

the structure on the exterior and interior. Describe the structure in its present condition, not as it was when first built nor as it will be after rehabilitation. Note the architectural style, exterior construction materials (wood, brick, etc.), type of roof (flat, gabled, hipped, etc.), number of stories, basic plan (rectangular, irregular, L-shaped, etc.), and distinguishing architectural features (placement and type of windows, chimneys, porches, decorative interior features or spaces, etc.). Fully describe any changes that have been made to the structure since its original construction—for example, additions, porch enclosures, relocation of doors and windows, and alterations to the interior. Other buildings on the property such as carriage houses, barns, and sheds should also be fully described. (See Special Considerations: Multiple Buildings on page 4.) Finally, briefly describe the way in which the structure relates to others in the district in terms of setting, scale, material, and construction. It should not be necessary, in most cases, for the applicant to do detailed research to describe the structure.

EXAMPLE: “This two-story, gable-roofed, unpainted brick house, rectangular in shape, was constructed in 1921. It features regularly spaced window openings on the first and second floors, 6-over-6 double-hung sash windows and a columned entry portico. On the interior, the first floor is divided by a hall with a staircase and living and dining rooms on either side. The kitchen and butler’s pantry are located in the rear. The second floor contains four bedrooms and two bathrooms. There is a garage at the rear of the property that was built at the same time as the house.”

Date of Construction. Provide if known, or indicate the approximate date. Give the source of the date, which may be a map, the district nomination, a building permit or other official document, or a former owner. State the approximate dates of alterations and indicate if the structure has been moved.

6. Statement of Significance. Is the structure similar to other structures in the district in scale, building materials, style, and period of significance, or not? Note important figures from the past associated with the building, former uses of the property and the name of the architect or builder, if known. It should not be necessary, in most cases, for the applicant to do detailed research to provide a statement of significance.

EXAMPLE: “The district is an intact grouping of architecturally significant late 19th and early 20th century brick row houses. This building exemplifies

traditional row house architecture that featured flat brick facades with refined decoration at the doors, windows and cornice. The structure is similar to its neighbors in size, scale, building materials and style.”

7. Photographic Requirement. You must provide clear, good quality, current photographs of the structure and its surroundings. Photographs supplement and, to some extent, may substitute for the description. They should show all elevations of the structure and views of the structure in its setting. This documentation is necessary to evaluate the historic and/or architectural significance of a structure and the effect of the proposed rehabilitation on the significance of the structure. Include several photographs of the site and setting of the residence. Elevations that are partially blocked by adjacent structures or trees may require photographs to be taken from several different angles or locations for complete documentation. All photographs must be numbered, dated, and labeled with the property address, the view, (i.e., east elevation), and a brief description of what is shown. Photographs should be keyed to the application narrative where appropriate. Color photographs in size 4” x 6” are preferred. Photocopies of photographs are not acceptable. The back of the photographs should be labeled as depicted below, stacked in order, and secured with a rubber band or clip. Please do not mount, tape, glue, or otherwise secure photographs to the application.

| | |
|--|------------|
| Photo #5 | 11/01/2010 |
| 311 Maple Street Annapolis 21401 | |
| East Façade – Before Rehabilitation | |
| Shows deteriorated brick and windows. | |

Map. If the property is in a historic district, provide an official historic district boundary map which defines the boundaries of the historic district and which clearly identifies where the structure is located within the boundary. Maps of National Register Historic Districts are available at <http://mht.maryland.gov> under “National Register.” Maps of locally designated historic districts are available from your local historic district commission or government. Find those contacts under the link “In Your Community,” also at MHT’s website.

Fees. There is no fee for processing Part 1.

Special Considerations. If the residence can be described under the following categories, additional information may be necessary. If this information is provided at the outset, the review process should not be delayed.

Moved structures. An applicant must provide additional information to support a Part 1 Application for a structure that has been moved or is intended to be moved. Such documentation must discuss: 1) the effect of the move on the structure's appearance (any proposed demolition, proposed changes in foundations, etc.); 2) the new setting and general environment of the proposed site; 3) the effect of the move on the distinctive historic and visual character of the district or neighborhood to which the structure will be moved; and 4) the method to be used for moving the structure. Such documentation must also include photographs showing the current and previous or proposed environments, including adjacent structures and streetscapes.

Properties less than 50 years old. Properties less than 50 years old are generally considered not to contribute to the significance of a National Register or local district. Properties in this category, however, may be certified as historic structures if: 1) they are shown to be integral parts of an eligible historic district and the historical attributes of the district are considered to be less than 50 years old, or 2) they are exceptionally significant.

Multiple structures. Structures on a single property, where the structures are functionally related historically to serve an overall purpose, such as a residence and carriage house, will be treated as a single structure. This will apply whether the property is individually listed in the National Register, designated individually under local law, or located in a National Register historic district or in an eligible historic district designated under local law. Generally, a single application form may be used to request certification for these structures as historic structures. Documentation, however, must be submitted for every structure included in the overall rehabilitation project. For instance, if a house and carriage house are both to be certified, a single application may be used, but a description and a statement of significance and full photographic coverage of each structure must be provided. The owner should state explicitly which structures are submitted for certification as historic structures. A sketch map or site plan should be provided to show the current relationship of all structures. A single application

may also be made to request certification in cases where a property is composed of structures that were functionally related historically to serve an overall purpose. In these cases, the complex will be considered for a single certification and any proposed demolition of components will be considered in the review of rehabilitation work. If structures are under separate ownership, however, each owner must submit a separate Part 1 Application.

Tax Credit Applications Checklist. Complete, date and sign the Tax Credit Applications Checklist for **Part 1** and submit with the application. **THE APPLICATION REVIEW PERIOD DOES NOT BEGIN UNTIL A COMPLETE APPLICATION IS RECEIVED (including a signed and dated checklist).**

PART 2 - DESCRIPTION OF REHABILITATION WORK

All proposed rehabilitation projects are reviewed and evaluated for conformance with the Secretary of the Interior's *Standards for Rehabilitation (Standards)*. (An interpretive text of the *Standards* is located on the website with these instructions and the application form.) These ten *Standards* are broadly worded to guide the rehabilitation of all historic structures, including residences. The underlying concern expressed in the *Standards* is the preservation of significant historic materials and features of structures undergoing rehabilitation. The *Standards* apply with equal force to both interior and exterior work. MHT reviews the entire rehabilitation project (including any attached, adjacent or related new construction) rather than just a single segment of work or only work rehabilitating existing features. Certification is based upon whether the overall project is consistent with MHT's **conservative** application of the *Standards*.

IMPORTANT: THE PART 2 REHABILITATION PLANS MUST BE APPROVED AND THE APPLICATION MUST BE CERTIFIED BY MHT PRIOR TO THE INITIATION OF ANY REHABILITATION WORK.

The Trust will notify applicants, in writing, whether or not the proposed rehabilitation project is consistent with the *Standards*. Proposed work that is determined to be inconsistent with the *Standards* will be identified and the Trust will advise property owners how rehabilitation plans must be revised to bring the project into conformance with the *Standards*.

COMPLETING PART 2

1. Name of property. Generally this is the street address. When a structure is known by a historic name or is called by its historic name in the district documentation, include that name also. Provide a complete address, including street, city, county, and zip code for the property under consideration. Give the State Legislative District in which the property is located. (See www.mdelect.net/electedofficials for a list of legislative districts in Maryland.) Check the appropriate designation type (i.e., National Register district, local district, individual local designation, etc.). If the building is located within a National Register or local historic district, provide the name of the district.

2. Data on building and rehabilitation project. Check the appropriate box that applies to the use of the structure (primary/secondary residence, mixed-use residential/income-producing, or owner-occupied residential co-op). That portion of a mixed use structure that is single-family, owner-occupied is eligible to apply. Provide the date the building was constructed. Give the floor area in square feet before rehabilitation, and the floor area in square feet after rehabilitation. Provide the estimated project starting date and the estimated project completion date. Provide the estimated total proposed Qualified Rehabilitation Expenditures (up to \$250,000.) Check the appropriate corresponding box if you anticipate receiving additional funding to help with the rehabilitation project, including insurance reimbursement funds or State and local grants, loans, or other tax credit funding. Rehabilitation work paid for with this funding is not eligible for the tax credit and the cost must be subtracted to calculate total Qualified Rehabilitation Expenditures on the Part 3 Application. However, additional Federal funding, such as Federal energy tax credits, does not have to be subtracted to calculate final total Qualified Rehabilitation Expenditures.

3. Owner. Provide the owner's name, Social Security Number, address, telephone, and e-mail address. Sign and date the application.

APPLICATIONS SUBMITTED WITHOUT ORIGINAL SIGNATURES WILL BE CONSIDERED INCOMPLETE AND WILL BE RETURNED TO APPLICANT WITHOUT REVIEW.

On the reverse side of the form, give the names, addresses, and Social Security Numbers of all additional owners.

4. Project contact. Provide the name, address, daytime telephone number, and e-mail address of the applicant or the applicant's representative to whom inquiries should be made. This is the contact to which all correspondence, including notice of certifications, will be sent.

5. Detailed description of rehabilitation work. In the numbered paragraphs, provide a description of the proposed project work. Describe the entire project and not simply those portions for which the tax credit will be sought. Begin by describing site work, followed by work on the exterior including new construction, and, finally, work proposed for the interior. A separate numbered paragraph should be used to describe each work item and its effect on features or spaces (see example on page 6).

In the first paragraph, identify the feature requiring work and indicate whether the feature described is original to the structure, was added at a later date, or is new construction. Give approximate date of feature. In the space provided, describe the existing (before rehabilitation) physical condition of the feature. Indicate the photograph(s) or drawing numbers that show the rehabilitation work and changes to the existing structure.

If you have more than 10 items you may attach additional sheets as necessary, formatted in a similar manner.

DETAILED DESCRIPTION OF REHABILITATION/PRESERVATION WORK
[EXAMPLE]

| | | |
|---------------------|--|---|
| Number 1 | <p>Architectural feature: <u>facade brick</u></p> <p>Approximate date of feature: <u>1920</u></p> <p>Describe existing feature and its condition:</p> <p>Hard pressed red brick with butter joints in good condition. Mortar mostly sound, but deteriorated and missing around downspouts at east-end of façade.</p> <p>Photo no. <u>3, 6</u> Drawing no. <u>n/a</u></p> | <p>Describe work and impact on existing feature:</p> <p>Will selectively hand clean deteriorated joints and repoint with mortar and joint width to match existing (see mortar specifications).</p> |
| Number 2 | <p>Architectural feature <u>main staircase</u></p> <p>Approximate date of feature <u>1920</u></p> <p>Describe existing feature and its condition:</p> <p>Original staircase exists between 1st and 3rd floors. Some balusters missing and treads worn.</p> <p>Photo no. <u>9, 10</u> Drawing no. <u>A-12, B-14</u></p> | <p>Describe work and impact on existing feature:</p> <p>Replace missing balusters with matching pieces. Sand painted banisters and balusters and varnish. Replace treads as needed. Sand and repaint stairs.</p> |

SUPPLEMENTARY INFORMATION

Part 2 Photographs. You must provide **clear, good-quality, current** photographs of the structure, both interior and exterior. Photographs supplement and, to some extent, may substitute for the description. Images must also be submitted on CD. If submitting Part 1 and Part 2 together, one set of photographs may be used for both.

Show in detail areas where proposed work will be undertaken. Such documentation is necessary for the Maryland Historical Trust to evaluate the effect of the rehabilitation on the historic structure and the historic district if the structure is located in a historic district. Where such documentation is not provided, review and evaluation cannot be completed and may result in denial of the requested certification. Elevations and interior features and spaces of the structures must be shown. Photos must be numbered, dated, and labeled with the property name and address, the view (e.g., east side), and a brief description of what is shown. Photos should be keyed to the application narrative, where appropriate. **Photographs must be keyed to floorplans/site plans to show direction and location of photograph taken.** In many cases, it may be helpful to mark directly on the photographs the areas of proposed work. Too few photographs of either exterior or interior features may be insufficient to enable an

adequate assessment of a project. Detailed close-up photographs of specific architectural features affected by the rehabilitation, such as windows, doors, balustrades, trim, etc., may be needed. Submitting several representative photographs of multiple features, such as windows, is acceptable provided the photographs submitted adequately represent the condition throughout the structure. Photographs of interior spaces should be taken with a wide-angle lens from diagonally opposite corners of the room. This includes all interior spaces affected by the rehabilitation. **Color photographs in size 4" x 6" are required. Photocopies of photographs are not acceptable.** The back of the photographs should be labeled as shown below, stacked in order, and secured with a rubber band or a clip. Please do not mount, tape, glue, or otherwise secure photographs to the application.

Photo #20 11/01/2010

311 Maple Street
Annapolis 21401

Interior - Before rehabilitation.

Living Room showing fireplace.

Drawings or sketches. Submit drawings or sketches to show any proposed alterations (such

as moving a wall) and new construction. Drawings/sketches must be sufficiently detailed to show both existing wall configurations and anticipated changes. Documentation should include floor plans and, where necessary, sections and elevations. All drawings and sketches submitted with the application should be numbered and should be keyed to the application narrative.

Specifications. In some instances you may want to include a product manufacturer's cut sheet or specifications for items such as windows, doors, or roofing material. These may be attached to the Part 2.

Fees. The fee for certification of Part 2 is \$10, to be attached to the Part 2 application. Review of the Part 2 will not begin until the fee has been paid.

Amendments. If you wish to make changes or additions to the scope of work described within an approved Part 2, you may submit an Amendment Sheet PRIOR TO THE START OF ANY WORK. The Amendment Sheet is a separate page included with the Part 2 Application. Provide the name and address of the property. Indicate changes in project work, giving the originally proposed treatment and each amendment. Include photographs and cut sheets if necessary. Give the owner's name, address, daytime telephone number, and e-mail address. Sign and date the form. Return the original Amendment sheet to the Maryland Historical Trust for review. Remember you must obtain certification of all amendments before beginning the additional work.

SPECIAL REHABILITATION CONCERNS

Areas of special concern have been identified in reviewing and evaluating preservation tax credit projects. See the "Interpreting the Standards" on the National Park Service website 'www.nps.gov/history/hps/tps/tax/. These bulletins provide further guidance on specific rehabilitation issues. Homeowners should take care to address these concerns when undertaking work in any of the areas described below.

New heating, ventilating and air conditioning (HVAC) systems. Indicate what effect the new equipment and ductwork will have on the historic building material. Installation of systems that cause damage to the historic building material or cause visible loss of character may result in denial of certification.

New windows. Owners are strongly encouraged to retain and repair historic windows. Indicate the condition of existing windows (sash, glazing, muntins, etc.) and the reasons for considering replacement. **Detailed photographs must be provided to evidence severe deterioration.** Where replacement of existing windows appears justified by supporting documentation, replacement sash should match the original in material, size, pane configuration, color, trim details, and planar and reflective qualities. Scaled drawings comparing the existing windows to the replacement windows should be provided. Where historic windows are missing or have been inappropriately replaced, new windows must be of a style appropriate to the period of significance of the historic building or district. New windows may be based on historic documentation (e.g., historic photographs, or photographs of other buildings of the same period that have retained their historic windows). The use of replacement windows that cause a change in the building's character may result in denial of certification.

Interior partition alteration and interior plaster removal. Indicate existing condition of the interior and document with photographs. Show which walls are being considered for alteration or removal. Owners are strongly discouraged from changing floor plans unnecessarily, from removing repairable historic plaster, and from exposing masonry surfaces unless the change is supported by historical evidence.

Exterior masonry repair. Indicate deteriorated areas that require repair and provide evidence that repointing mortar will match the original in composition (e.g., ratio of lime, cement, sand, and any additives), color, texture, and tooling. Owners are encouraged to only repoint those portions of the masonry that require repair.

New additions and new construction. New exterior additions may alter the appearance and form of historic structures and may result in denial of certification. Similarly, new construction, including site work, may affect the relationship of a structure to its site, change the historic landscape, or otherwise damage the historic character of the property or the district.

Remodeling only. See "Questions About Qualifying Rehabilitation Work" in the Frequently Asked Questions (FAQs), a separate document found on MHT's website with these instructions.

Tax Credit Applications Checklist. Complete, date and sign the Tax Credit Applications Checklist for **Part 2** and submit with the application. **THE APPLICATION REVIEW PERIOD DOES NOT BEGIN UNTIL A COMPLETE APPLICATION IS RECEIVED (including a signed and dated checklist).**

PART 3 - REQUEST FOR CERTIFICATION OF COMPLETED REHABILITATION

A project does not become a Certified Rehabilitation eligible for a rehabilitation tax credit until it is certified by the Maryland Historical Trust as a completed Substantial Rehabilitation. Upon completion of the rehabilitation project, the owner must submit Part 3 of the application, including photographs and a CD containing photos of completed work (both exterior and interior, as applicable, including the same views as shown in the photographs submitted with Part 2). Return the completed Part 3 application to the Maryland Historical Trust. The completed project may be inspected by an authorized representative of the Director to determine if the work, as completed, meets the Secretary of the Interior's *Standards for Rehabilitation*.

COMPLETING PART 3

1. Name of property. Provide a complete address, including street, city, county, and zip code for the property under consideration. Give the State Legislative District in which the property is located. See www.mdelect.net/electedofficials for a list of legislative districts in Maryland. Check the appropriate designation type (i.e., National Register district, local district, individual local designation, etc.). If the building is located within a National Register or local historic district, provide the name of the district.

NOTE: For properties that were pending National Register listing or local designation at the time Part 1 was submitted, verification of the formal listing or designation must accompany the Part 3 form. Please provide a copy of the letter from the National Register of Historic Places or the local government notifying you that the property, or the district within which the property is located, has been listed/designated, together with the supporting documentation justifying the listing/designation.

2. Data on rehabilitation project. Give the date (M/D/Y) on which the project started and the date (M/D/Y) on which the project was completed.

To qualify for rehabilitation tax credits, rehabilitation expenditures must have been incurred within a 24-month period ending within the year the project was completed. Provide the total rehabilitation costs for the project. Provide the costs attributed to new construction, including new additions, site work, and landscaping, and subtract this number from the Total Project Costs. The resulting number is your Total Qualified Rehabilitation Expenditure/s for the Project. Check whether you would have undertaken the rehabilitation project if the tax credit had not been available.

Please see **Receipts** documentation and formatting requirements below.

3. Owner. Give the owner's name. Give the owner's Social Security Number. Provide the owner's address, telephone number, and e-mail address. Sign and date the application.

APPLICATIONS SUBMITTED WITHOUT ORIGINAL SIGNATURES WILL BE CONSIDERED INCOMPLETE AND WILL BE RETURNED TO APPLICANT WITHOUT REVIEW.

On the reverse side of the form, give the names, addresses, and Social Security Numbers of all additional owners.

Part 3 Photographs. Photos taken of the completed rehabilitation should show the same views as the pre-rehabilitation photographs submitted with the Part 2. (See photo documentation requirements in the Part 2 instructions.) A side-by-side comparison of pre-rehabilitation and post-rehabilitation photographs determines whether the rehabilitation will be certified.

| | |
|---|------------|
| Photo #5 | 11/01/2011 |
| 311 Maple Street Annapolis 21401 | |
| East Façade – After Rehabilitation | |
| Shows rehabilitated brick and windows. | |

Fees. The fee for approval of Part 3 is **3%** of the tax credit amount (20% of your Total Qualified Rehabilitation Expenditure/s for the Project), less the \$10 paid with the Part 2 application. You may send a personal check for the balance of the fee with the Part 3 form or wait for MHT to contact you. Review of Part 3 will not begin until the fee has been paid.

Receipts. You must provide copies of the receipts for the work claimed, and a list of costs incurred, showing how you determined which costs are Qualified Rehabilitation Expenditures. Applicants are required to submit with the Part 3 a detailed *Itemized Expense Spreadsheet* in the format provided as a separate attachment along with the Part 3 application. Please fill out and attach to the Part 3 the ***Itemized Expense Spreadsheet*** and copies of your receipts and invoices. (The *Itemized Expense Spreadsheet* is located in Applications, Forms, and Documents online with the Part 3 application.)

For properties that are mixed-use (including both single-family, owner-occupied residential and income-producing use areas), the eligible costs for the Homeowner tax credit are as follows: If the owner/resident is proposing work for the interior portion of the property that he/she occupies as his or her residence, or for the exterior envelope of the structure, then the work is eligible for Homeowner tax credits. A prorated portion of the cost for infrastructure elements such as HVAC, plumbing, electrical, etc. are eligible for the Homeowner tax credits; multiply the cost by the percentage of total building floor area (square feet) used solely for owner-occupied single-family residential purposes (see below). (Refer to the *Itemized Expense Spreadsheet* with the Part 3 application for a formula to calculate prorated costs.)

Tax Credit Applications Checklist. Complete, date and sign the Tax Credit Applications Checklist for **Part 3** and submit with the application. **THE APPLICATION REVIEW PERIOD DOES NOT BEGIN UNTIL A COMPLETE APPLICATION IS RECEIVED (including a signed and dated checklist).**

For more information see <http://mht.maryland.gov>

MARYLAND HISTORICAL TRUST
100 COMMUNITY PLACE
CROWNSVILLE, MARYLAND 21032